SHORTHAND—JUNIOR GRADE.

(a) First paper, (b) Second paper, (c) Total.

| Reg. No. | Subject of failure | Reg. No. | Subject of failure | Reg. No. | Subject of failure | Reg. No. | Subject of failure |
|---|---|---|---|---|---|---|---|
| 122 | a c | 143 | a | 193 | a | 246 | a c |
| 132 | a c | 185 | a c | 201 | a c | | |
| 133 | a c | 190 | absent | 207 | absent | | |
| 140 | b | 191 | a s | 215 | b | | |

E. G. MCALPINE,
*Director.*

P. D. 48.

## INTERMEDIATE COLLEGE, BANGALORE.

*Notification dated 13th January* 1941.

It is hereby notified for the in formation of the non-promoted students of the Junior Intermediate Class of 1939-40 of this college, that the Junior Promotion Examination of 1940-41 begins on Friday the 21st February 1941 and continues on the succeeding days according to the time-table to be notified later on.

Only such of the students as have put in the required term of attendance during 1939-40 and failed in the promotion examination of 1939-40 are eligible to sit for this Examination in private.

Applications from candidates together with the application fee should reach the undersigned on or before Wednesday the 5th February 1941.

The following is the scale of application fee for the Examination :—

| | | Rs. | a. | p. |
|---|---|---|---|---|
| 1. | Science students ... ... | 11 | 0 | 0 |
| 2. | Arts students .. ... | 9 | 0 | 0 |

Forms of application for the examination can be had at the College Office from the 21st January 1941 between 11 A.M. and 4 P.M. on all working days.

The time-table will be notified later.

M. SESHAIYENGAR,
*Superintendent.*

P. D. 112.

# FINANCIAL DEPARTMENT

## COMPTROLLER'S OFFICE, BANGALORE.

*Notification dated 14th December* 1940.

Circular No. 632—W. A. D. II, dated 25th October 1940.

To

The Executive Engineers of Divisions.

**Personal responsibility of disbursing officers in respect of expenditure incurred without sanctioned estimates or in excess of estimates.**

1. Under para 684 (*a*), Mysore P. W. Account Code, expenditure incurred without adequate authority or in excess of sanction is required to be placed under objection in audit and included in the monthly statements of objections and in the annual Audit and Appropriation reports. "Expenditure incurred without adequate authority" is taken to include all expenditure not covered by sanctioned estimates. From a review of the outstanding items in the objection statements, it is seen that in several instances works have been started on account of urgency or other special circumstances in anticipation of sanctioned estimates under orders of competent authority and that estimates, original or revised, are awaiting sanction.

It is now proposed under orders of Government in the Financial Department to show expenditure on such items separately as distinct from expenditure incurred by the Executive Engineers (without estimates or in excess of estimates) on their own responsibility without the approval of the competent superior controlling authority. A clear distinction is required to be made by this office between objections for which the Executive Engineers are personally responsible and those which should not be booked against them personally.

2. To give effect to the orders of Government the following procedure will be followed in the preparation of the monthly statements of objectionable items.

(*a*) The columns 'Want of estimate' and 'Excess over estimate' will be sub-divided into (a) 'Want of estimate or Excess over estimate for which the Executive Engineers are personally responsible' and (b) 'Want of estimate or Excess over estimate for which the Executive Engineers are not personally responsible.'

3. Under para 81, P. W. Account Code, the Executive Engineers are required to communicate to this office all orders authorising them to start works for which estimates have not been sanctioned and where regular estimates have not been got up and submitted for sanction. Further, copies of Preliminary Estimates are also required to be sent to this office in accordance with para 4 (3) of G. O. No. Fl. 708-80—G. F. 288-38-13, dated 7—8th August 1939, passing orders on the Report of the Public Accounts Committee for the year 1937-38. In the accounts of the month in which expenditure is incurred for the first time, reference to the orders authorising the execution of works as also reference to the Executive Engineer's letter forwarding the copy of the preliminary estimates should be clearly and distinctly noted on the face of the relevant schedule dockets. Expenditure on such works will be shown separately in the Monthly Objectionable Items Statements as amounts placed under objection for which the Executive Engineers are not personally responsible.

4. This sub-division of classification of objectionable expenditure does not, in any manner, absolve the Executive Engineers from taking necessary action to regularise the expenditure by obtaining the requisite sanctions as speedily as possible.

5. The above procedure will come into force commencing with the accounts for January 1941.

M. VIRARAJA URS,
*Comptroller.*

## STATE HUZUR TREASURY, BANGALORE.

*Notification No.* 4270—*S. H. T. dated* 26*th December* 1940.

It is hereby notified for the information of the Savings Bank Depositors of Closepet Taluk Treasury, that they may present their Savings Bank Pass Books at the said Treasury on working days during business hours for the addition of accrued interest for the year 1939-40.

F. THAMBOO CHETTY,
*State Huzur Treasury Officer,*
*Bangalore.*

## KOLAR DISTRICT.

*Notification dated* 17*th January* 1941.

The Savings Bank Depositors of Kolar District Treasury are requested to kindly present their Pass Books for addition of interest for 1939-40, during office hours on any working day.

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*Notification dated* 17*th January* 1941.

The Savings Bank Depositors of Kolar Taluk Treasury are requested to kindly present their Pass Books for addition of interest for 1939-40 during office hours on any working day.

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*Notification dated* 17*th January* 1941.

It is hereby notified for the information of the Savings Bank Depositors of Chintamani Taluk Treasury, that they may present their Savings Bank Pass Books at the said treasury on working days during business hours for the addition of accrued interest during 1939-40.

J. B. MALLARADHYA,
For *Deputy Commissioner,*
*Treasury Department.*